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वित्त मंत्रालय

(राजस्व विभाग)

(केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड)

अधिसूचना

नई दिल्ली, 30 जुलाई, 2020

सं. 63/2020-सीमा शुल्क (गै.टै)

सा.का.नि. 482(अ).—सीमाशुल्क अधिनियम, 1962 (1962 का 52) की धारा 4 की उपधारा (1) और धारा 5 की उप-धारा (1) के तहत प्रदत्त शक्तियों का प्रयोग करते हुये, केन्द्रीय अप्रत्यक्ष कर एवं सीमाशुल्क बोर्ड, एतद्वारा, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 92/2017-सीमाशुल्क (गै.टै.), दिनांक 28 सितंबर, 2017 में, और आगे भी निम्नलिखित संशोधन करता है, यथा :-

उक्त अधिसूचना में, सारणी के पश्चात पैराग्राफ 1 में, निम्नलिखित परंतुक को प्रतिस्थापित किया जाएगा, यथा :

“बशर्ते कि आयुक्त, सीमाशुल्क (अपील), बेंगलुरु के पास, उपर्युक्त सारणी के क्रम संख्या 7 के समक्ष कॉलम (3) में उल्लिखित अधिकारियों के क्षेत्राधिकार वाले सीमाशुल्क स्टेशनों में आयातित माल के संबंध में, उक्त अधिनियम की धारा 46 की उप-धारा (1) के अंतर्गत घरेलू खपत के लिए या धारा 68 के अंतर्गत वेयरहाउसिंग के लिए दी गयी बिल ऑफ एंट्री के संबंध में और उक्त अधिनियम की धारा 17 की उप-धारा (5) और धारा 18 के उद्देश्य से उनको कस्टम्स ऑटोमेटेड सिस्टम में इलेक्ट्रॉनिक तरीके से प्रस्तुत किए गए बिल ऑफ एंट्री के मामले में, उपर्युक्त सारणी के क्रम संख्या 1, 5 और 6

टिप्पणी: प्रधान अधिसूचना संख्या 92/2017-सीमाशुल्क (गै.टै.), दिनांक 28 सितंबर, 2017 सा.का.नि. 1210(अ), दिनांक 28 सितंबर, 2017 को भारत के राजपत्र, असाधारण, में प्रकाशित की गयी और इसमें अंतिम बार अधिसूचना संख्या 51/2020- सीमाशुल्क (गै.टै.), दिनांक 5 जून, 2020 सा. का. नि. 353(अ), दिनांक दिनांक 5 जून, 2020 के तहत प्रकाशित, के द्वारा संशोधन किया गया है।

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****NOTIFICATION**

New Delhi, the 30th July, 2020

No. 63/2020-Customs (N.T.)

G.S.R. 482(E).—In exercise of the powers conferred by sub-section (1) of section 4 and sub-section (1) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 92/2017-Customs (N.T.), dated the 28th September, 2017, namely:-

In the said notification, in paragraph 1, for the provisos, the following provisos shall be substituted, namely :-

“Provided that the Commissioner of Customs (Appeals), Bengaluru, shall have jurisdiction in relation to an order or decision of the officers sub-ordinate to the officers as mentioned in column (3) against the serial nos. 1, 5, and 6 of the Table above, in respect of the bill of entry entered for home consumption under sub-section (1) of section 46 or for warehousing under section 68 of the said Act for goods imported at a customs station in the jurisdiction of the officer as mentioned in column (3) against serial no. 7 of the Table above and assigned to them electronically in the Customs Automated System for the purposes of sub-section (5) of section 17 and section 18 of the said Act :

Provided further that the Commissioner of Customs (Appeals-1) Chennai and the Commissioner of Customs (Appeals-II) Chennai, shall have jurisdiction in relation to an order or decision of the officers sub-ordinate to the officers as mentioned in column (3) against serial no. 1 and 7 of the Table above, in respect of the bill of entry entered for home consumption under sub-section (1) of section 46 or for warehousing under section 68 of the said Act for goods imported at a customs station in the jurisdiction of the officer as mentioned in column (3) against serial nos. 5 and 6 of the Table above and assigned to them electronically in the Customs Automated System for the purposes of sub-section (5) of section 17 and section 18 of the said Act :

Provided further that the Commissioner of Customs (Appeals), Delhi, shall have jurisdiction in relation to an order or decision of the officers sub-ordinate to the officers as mentioned in column (3) against the serial nos. 5, 6, and 7 of the Table above, in respect of the bill of entry entered for home consumption under sub-section (1) of section 46 or for warehousing under section 68 of the said Act for goods imported at a customs station in the jurisdiction of the officer as mentioned in column (3) against serial no. 1 of the Table above and assigned to them electronically in the Customs Automated System for the purposes of sub-section (5) of section 17 and section 18 of the said Act :

Provided further that the Commissioner of Customs (Appeals) Mumbai-I shall have jurisdiction in relation to an order or decision of the officers sub-ordinate to the officers as mentioned in column (3) against serial no. 3 and 4 of the Table above, in respect of the bill of entry entered for home consumption under sub-section (1) of section 46 or for warehousing under section 68 of the said Act for goods imported at a customs station in the jurisdiction of the officer as mentioned in column (3) against serial no. 2 of the Table above and assigned to them electronically in the Customs Automated System for the purposes of sub-section (5) of section 17 and section 18 of the said Act :

Provided further that the Commissioner of Customs (Appeals) Mumbai-II shall have jurisdiction in relation to an order or decision of the officers sub-ordinate to the officers as mentioned in column (3) against serial no. 2 and 4 of the Table above, in respect of the bill of entry entered for home consumption under sub-section (1) of section 46 or for warehousing under section 68 of the said Act for goods imported at a customs station in the jurisdiction of the officer as mentioned in column (3) against serial no. 3 of the Table above and assigned to them electronically in the Customs Automated System for the purposes of sub-section (5) of section 17 and section 18 of the said Act :

Provided further that the Commissioner of Customs (Appeals) Mumbai-III, shall have jurisdiction in relation to an order or decision of the officers sub-ordinate to the officers as mentioned in column (3) against serial no. 2 and 3 of the Table above, in respect of the bill of entry entered for home consumption under sub-section (1) of section 46 or for warehousing under section 68 of the said Act for goods imported at a customs station in the jurisdiction of the officer as mentioned in column (3) against serial no. 4 of the Table above and assigned to them electronically in the Customs Automated System for the purposes of sub-section (5) of section 17 and section 18 of the said Act”.

[F. No. 437/48/2014- Cus. IV]

ANANTH RATHAKRISHNAN, Dy. Secy. (Customs)

Note : The principal Notification No. 92/2017-Customs(N.T.), dated the 28th September, 2017, was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 1210(E), dated the 28th September, 2017, and was last amended by Notification No. 51/2020-Customs(N.T.), dated the 5th June 2020, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 353(E) dated the 5th June, 2020.